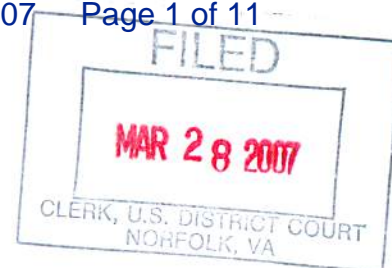


UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF VIRGINIA
NORFOLK DIVISION



JTH TAX, INC. d/b/a LIBERTY TAX
SERVICE,

Plaintiff,

Civil No. 2:07 cv 154

v.

NIEN VAN,

Defendant.

Declaration of Kimberly Jolley

Pursuant to 28 U.S.C. § 1746, I, Kimberly Jolley, having personal knowledge of the facts herein state under oath as follows:

1. I am an investigator at Gulf Investigations located in Rockport, Texas.
2. On or about March 8, 2007, I was retained by JTH Tax, Inc. d/b/a Liberty Tax Service ("Liberty") to investigate "American Tax Service" and the defendant, Nien Van ("Van").
3. On this date I posed as a potential tax filing customer and proceeded to 405 N. Church Street, Rockport, Texas.
4. Attached hereto as Exhibit 1 are fair and accurate depictions of this office. The pictures show signage including a sign that read "Liberty Only Parking."
5. Attached hereto as Exhibit 2 are fair and accurate depictions of the inside of the office which displayed two large Lady Liberty cutouts and a stack of brochures for Liberty Business Solutions with the phone number (361) 230-0226 and the address 405 N. Church Street, Rockport, Texas.

6. Shortly after entering the office, an employee approached and asked if I required assistance. I asked this employee who owned the business at which we were located. The employee stated that Nien Van was the owner of the company and provided a brochure and business card with "Nien Van" handwritten on the top line of the business card as well as the handwritten phone number 215-9622 which the employee informed me was the cell phone number for Ms. Van. The business card also listed a telephone number (361) 758-9265 which according to Liberty's website, www.libertytax.com is the legitimate phone number for the Liberty office in Aransas Pass, Texas. Attached hereto as Exhibit 3 is a true and correct copy of this brochure and business card.

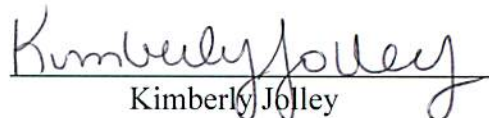
7. I requested to have Nien Van prepare my taxes and was told that an appointment was necessary. I was further informed that all tax returns were processed through HSBC.

8. I also questioned the employee as to how long the company had been located at this location. The employee responded that they had been located at this office for three years.

9. According to the 2006/2007 local telephone directories for the Rockport, Texas area, a Liberty Tax Service, Rockport office is listed along with the telephone number (361) 230-0226. Attached hereto as Exhibit 4 is a true and correct copy of these telephone directory listings.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this 23 day of March 2007.

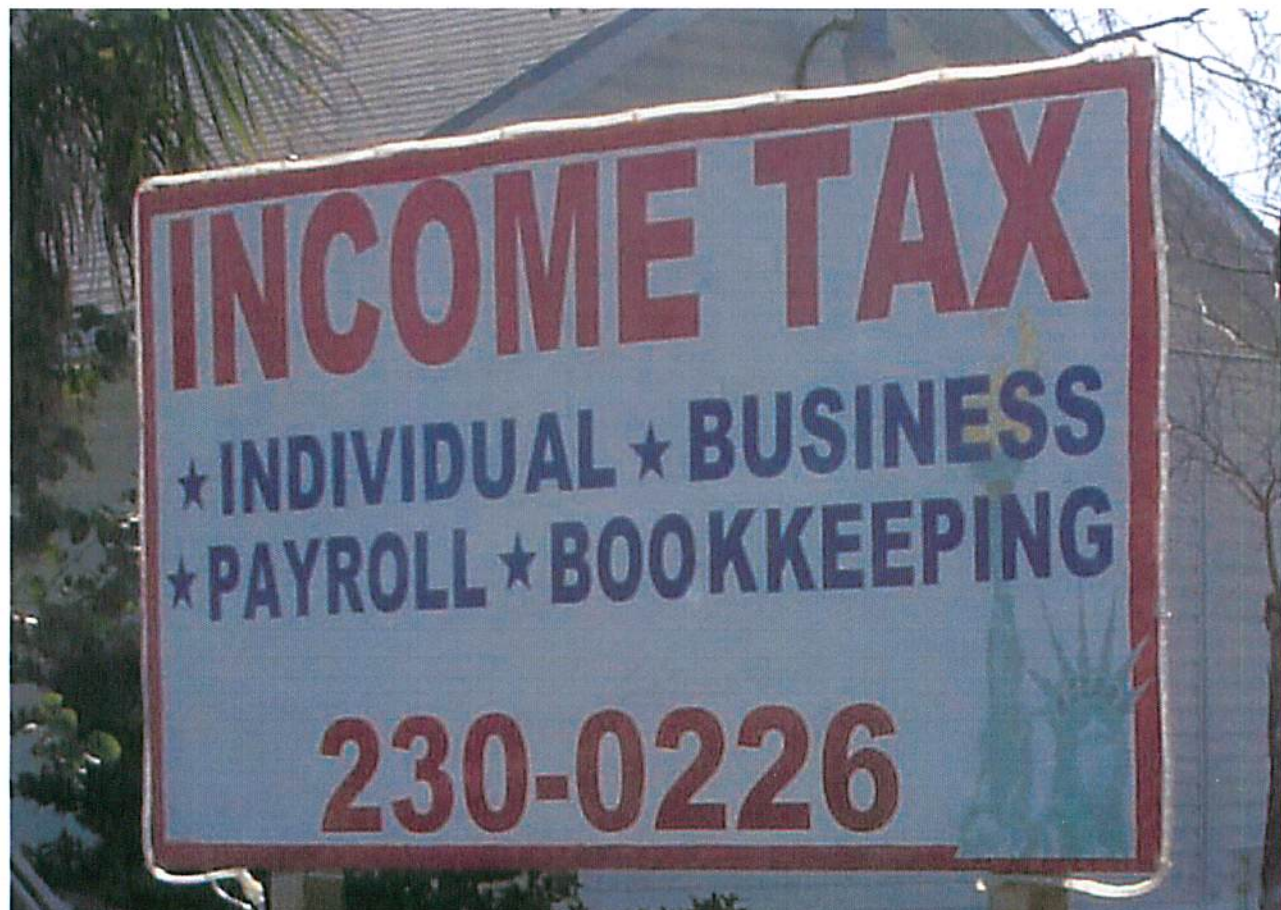
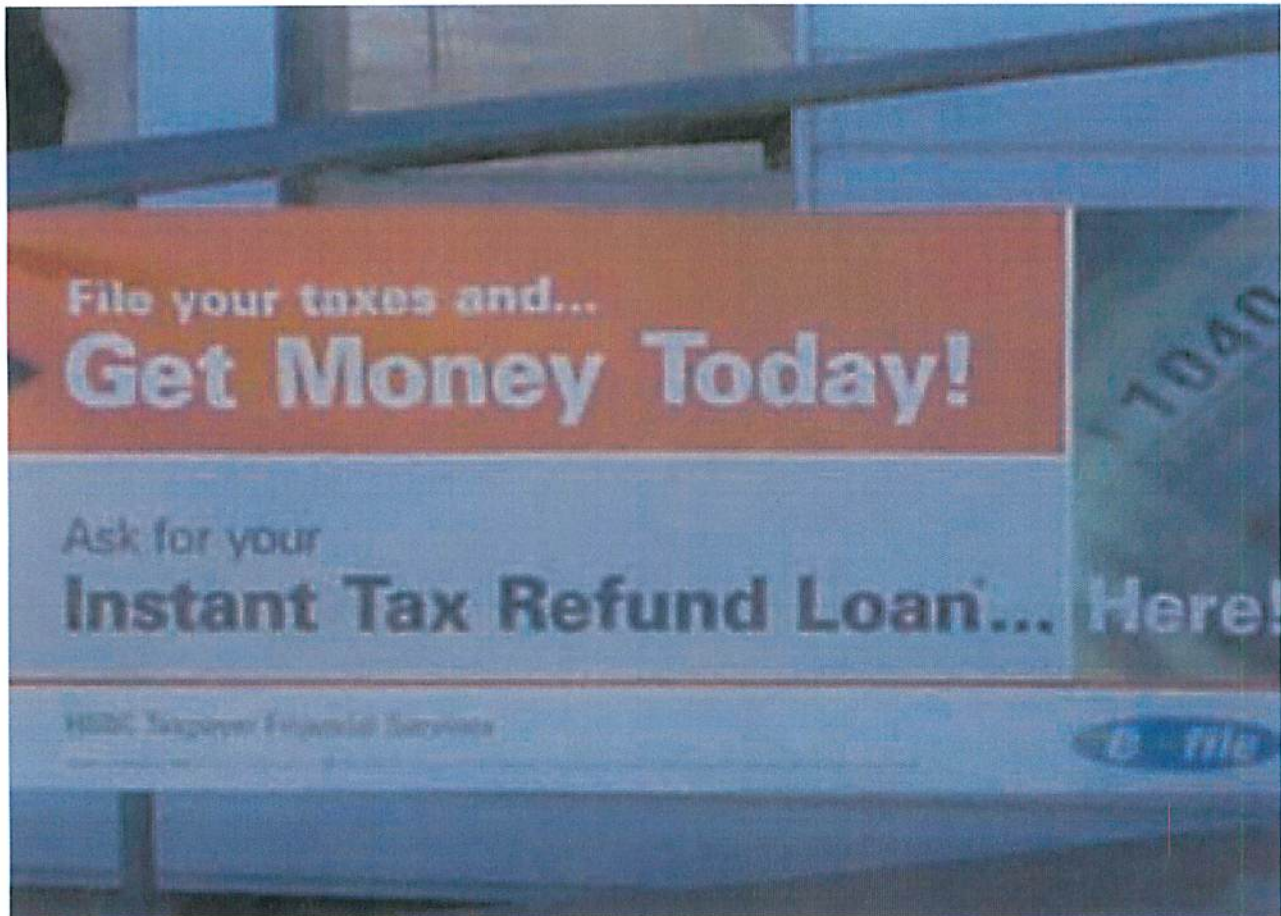

Kimberly Jolley



Bumberg No. 5208

EXHIBIT

1





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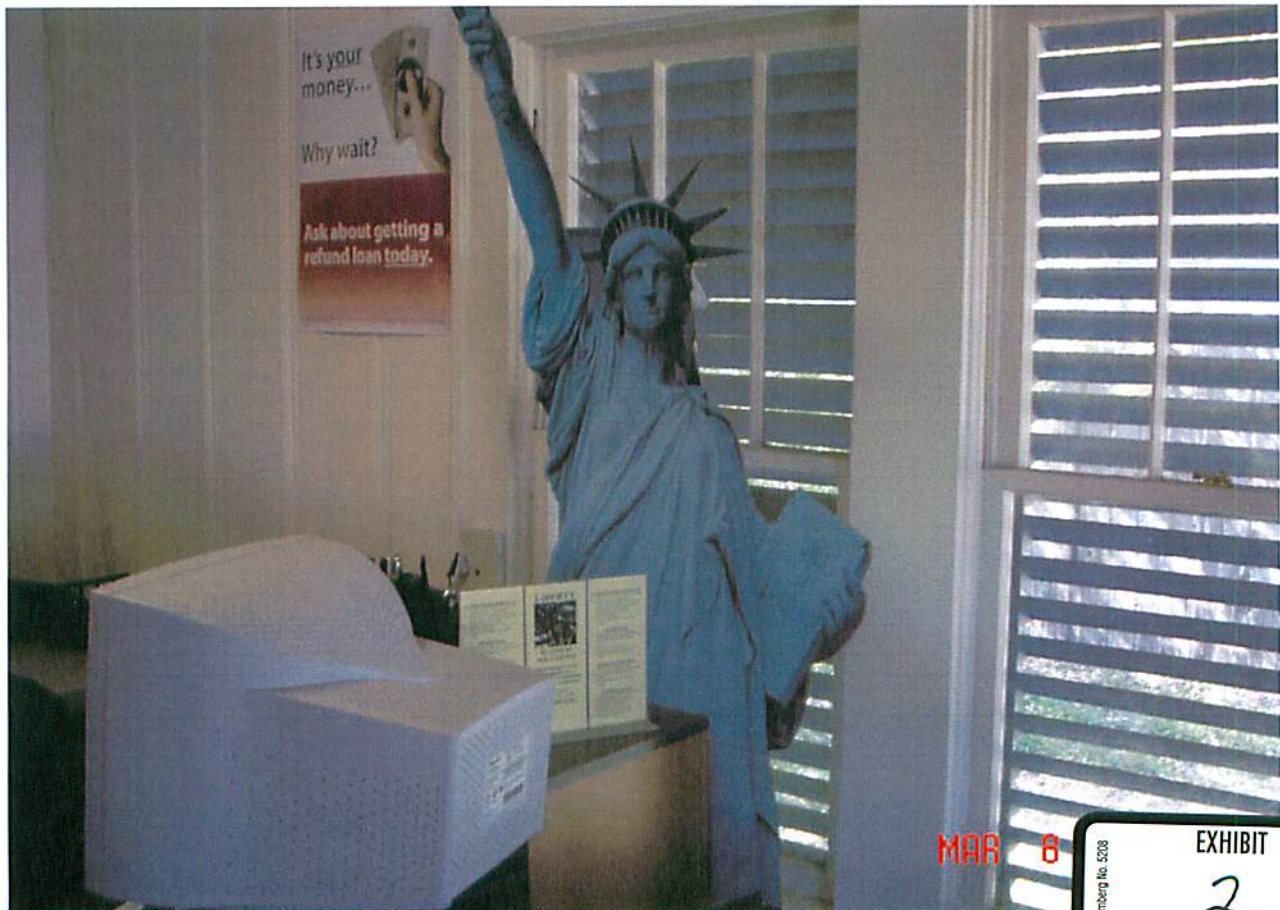
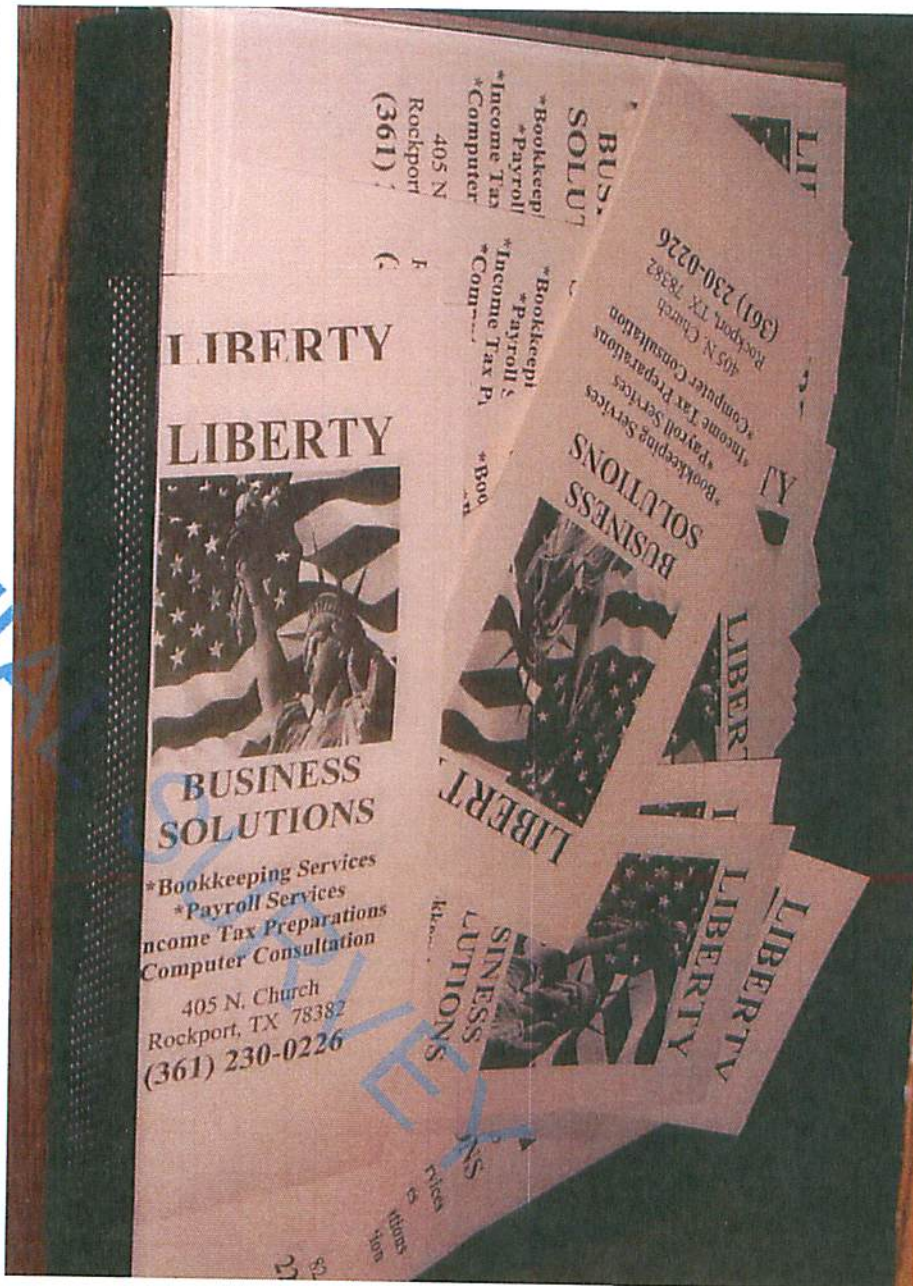


EXHIBIT
2



Complete Bookkeeping Service

- ❖ Prepare Monthly Profit/Loss Statements
- ❖ Prepare Cash Flow Statements
- ❖ Prepare Monthly, Quarterly and Annual Reports-Sales and Use Tax Returns, and Annual Payroll Withholding
- ❖ Accounts Payable Processing
- ❖ Bank Reconciliation
- ❖ Setup your QuickBooks and Online Access

Payroll Services

- ❖ E-mail, fax, or phone your time data
- ❖ Print payroll checks with detailed reports
- ❖ Direct deposit to employee's bank accounts
- ❖ Payroll tax payment service
- ❖ Preparation and filing of quarterly and annual federal and state payroll tax returns

Income Tax Preparation

- ❖ Individual and Small Business
- ❖ Prepare current and past tax year returns
- ❖ Prepare Federal, States and Local Returns
- ❖ Refund Anticipation Loan (RAL) available

Computer Services

- ❖ Overall Hardware/Software Consultation
- ❖ Repair/Upgrade existing systems
- ❖ Install QuickBooks and Quicken
- ❖ QuickBooks Access online
- ❖ Small Business networks setup
- ❖ Word processing and data entry
- ❖ Printing and Copying Services

LIBERTY

BUSINESS
SOLUTIONS

*Bookkeeping Services

*Payroll Services

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*Computer Consultation

405 N. Church
Rockport, TX 78382
(361) 230-0226



Liberty Business Solutions

405 N. Church

Rockport, TX 78382

361-230-0226

361-758-9265

215-9622

New Van

The User-Friendly Phone Book

LARGE Print

WHITE PAGES

WHITE PAGES

Coastal Bend

Covering: Aransas Pass, Bayside, Edroy, Fulton, Gregory, Ingleside, Portland, Rockport, Sinton, & Taft

Formerly:
The Coastal Bend Directory



Hurricane Map Inside

2006/2007



COMMUNITY INFO

MAPS

MENUS

COUPONS

YELLOW



729-2256

Security Real Estate
2730 Hwy 35 N-ROCKPORT

 <small>Larry Anderson Realtor</small>	 <small>Carol Ann, MRS Anderson</small>	 <small>Diana Evans Realtor</small>	 <small>Steve Hargreaves Realtor</small>	 <small>Patricia Hargreaves Realtor</small>	 <small>Patricia Hargreaves Realtor</small>	 <small>Patricia Hargreaves Realtor</small>	 <small>Patricia Hargreaves Realtor</small>	 <small>Patricia Hargreaves Realtor</small>
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1-800-221-5028
www.remax-security.com

EXHIBIT

4

Blumberg No. 0208

ck, LLC

© User-Friendly Phone Book, LLC

YELLOW PAGES

Tax 393

The User-Friendly Phone Book

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11131 Leopard-Corpus Christi.....241-3299

Robstown.....241-3299

Glazebrook.....361-8299

906 B Dallas St-Portland.....643-0059

Ingleside - Moved To Portland.....643-0059

202 Hwy 181 N-Taft.....528-2565

600 N Johnson St-Alice.....643-0059



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11131 Leopard Crps Chrst.....241-3299
906 B Dallas St Portland.....643-0059
Ingleside Call Portland.....643-0059
202 Hwy 281 N Taft.....615-528-2565
600 N Johnson St Alice.....668-8299

Please See Our Ad On This Page

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H & R Block 117 E Sabin.....364-2921
HR Block 2401 N Hwy 35.....790-9053
H & R Block 442 S Commercial Arns Ps.....758-2911
H & R Block 1500 Wildcat Dr Ste E Prind.....643-6808
H & R Block Co 2734 N Hwy 35.....729-4919

Island Bookkeeping & Tax Service

Penny Rogers.....749-5396
Jackson D E Co 100 Turnbough Av Arns Ps.....758-5531

235 S Commercial - Aransas Pass

235 S Commercial - Aransas Pass 78335
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235 S Commercial - Aransas Pass 78335

Johnson & Cate 2602 N Hwy 35.....729-9707

LIBERTY TAX SERVICE

235 S Commercial Aransas Pass 78335.....758-5548
Rockport Call.....230-0226
Tax Return Preparation Call Toll Free Toll Free.....866-972-6666

Please See Our Ad On This Page

Continued Next Page

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108 LIBERTY—LIVE

Business and Residential Listings

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Liberty Tax Service
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Rdport Call
Tax Return Preparation Call Toll Free Toll Free
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Licona Patti 2663 La Quinta Dr Ingleside 78362
Liddell Billy D 115 N Ninth St 78358
Licht Sharon 1101 Gregory St Tall 78390
Liesik Pat Port Aransas
Liesik Patricia 6745 Hwy 361 Port Aransas 78373
Life In Paradise Short Term Rentals
324 W Avenue C Port Aransas 78373
Life Investors Insurance Co Of America
1119 Pine Av 78382
Lifestyle Center The 2600 Lakeview Dr 78382
Lifo Systems Inc 210 S Cut Off Rd Port Aransas 78373
Liggins John 2201 Pabst Beach Dr Ingleside 78362
Light Rodney 477 N Walker Rd 78382
Light Surroundings
Lightfoot H L
Lighthouse Christian School 922 S Hwy 35

Linn Charles A 2238 Memorial Hwy Portland 78374
Linn T Ingleside
Linney Ira Jr 1647 W Beasley Ave Aransas Pass 78336
Linney Sam Dragline Service & General Contracting
2203 Young 78382
Linney Vincent 2610 First St 78347
Linsalata Edmund & Barbara
112 Whistler's Bend 78382
Linscomb A J
Linscomb A J & Billie
Linscomb Wesley
Linsteadt Steven & Jeri 2720 Pecan Dr Portland 78374
Linsteadt Steven W
Lintz Lisa 2401 Fm 1069 Aransas Pass 78336
Linnville Renee 2119 Memorial Hwy Portland 78374
Linnville Ronnie & Virginia
2210 Live Oak Dr Portland 78374
Lipa Edwin S 310 Club Lake Dr 78382
Lipka J 106 Acacia Arch Portland 78374
Lippke Paul L 19 Flamingo Rd 78332
Lippold Bob 113 Hawthorne Pl Portland 78374
Lipscomb Kimberli & Trey
301 North Shore Blvd Portland 78374
Lipscomb Lindsey 406 Nassau 78382
Liquidate Texas
4345 Kestory Rd Ops Chrl 78415
Lira Antonia 516 Yska Dr Oden 78370
Lira D 301 Mesquite 78387
Lira Otila 111 E Wicks St Oden 78370
Lira Patricia & Armando 201 San Diego St Oden 78370
Lisabellas Bistro
224 E Colter Port Aransas 78373
Liscotti Donald & Twyla 137 Lan'air Ln 78382
Liserio E
Lishman James 311 Timothy St 78382
Lister Gordon F & Judy S
720 Access Rd 1A Port Aransas 78373
Lister J M 217 W Bandrett Port Aransas 78373
Lister Joseph W 1505 E Paisano 78382
Lister L W & Jo Ann 2009 Glass Av 78382
Lister Raymond 10 Jamaica Dr 78381
Liston Ray 322 Bermuda 78382
Litman Andrew 905 Lewis 78387
Little Bay Marine 1838 Broadway 78381
Little Bay Resort 1801 Broadway 78382
Little Big Jobs Painting
Call Gary Middlebrook
Little Cathy R & Jim H 1036 N Live Oak St 78382
Little Ingrid rlr 1869 Bay Shore Dr 78382
Little James P 1214 E Yara Ln 78382
Little James T 2506 Turkey Neck Cr 78382
Little James W
Little Jay 1290 FM 1781 78382
Little Jeff & Mary 16 Catalina Dr 78382
Little Joe's Smoke'n Grill
200 W Avenue G Port Aransas 78373
Little L E
Little Larry & Deborah 10 Bentwood Ln 78382
Little Lights Learning Center
123 S Daughtry Rd 78382
Little Piece Of Paradise
218 E Goodnight Ave Aransas Pass 78336
Little Ray 1601 Fm 3036 78382
Little Robt G 1641 N Fulton Beach Rd 78382
Little Roland 215 Hunters Alley 78382
Little Royce 336 Woodawn 78387
Little Russel 4661 FM 1781 78382
Little S 601 N Magnolia St 78382
Little Shop The 505 Seaside Av 78387
Little Sign Shop
107 N Feltor Beach Rd Fulton 78358
Littleton Chad 420 E Colter Av Port Aransas 78373
Littleton J D 230 S Cut Off Rd Port Aransas 78373
Littleton J S West Sinton Rd 78387
Littleton Melvin 1329 Hwy 361 Port Aransas 78373
Littleton Melvin & Delana
664 Shoreline Cr Port Aransas 78373
Littleton Melvin M 420 E Colter Av Port Aransas 78373
Littleton R A 105 N Second St 78358
Littleton Ricky 1205 Enterprise Blvd 78382
Littrell Brian 1121 Memorial Hwy Portland 78374
Litz William 220 Jims Strakehouse Rd 78382
Live Oak Design & Construction
Live Oak Golf Country Club Inc
318 Country Club Rd 78382

Live Oak Material Inc Fm 2725 Ingleside 78352
Live Oak Material Inc Fm 2725 Ingleside 78352
Live Oak Materials
Scale House 600 Fm 2725 Ingleside 78362
Live Oak Materials-Garrett Marine
Live Oak Materials Inc Garrett Rd Ingleside 78352
Live Oak Reserves Inc 5421 FM 1781 78382
Live Oak Village 2101 W Wheeler Ave Aransas Pass
Livingston Alan & Lucia 1821 Dolphin Dr Port
Livingston Clinton
Livingston Jane 700 Is and Retreat Rd Port Aras
Livingston Joe H 1119 Oak Av 78382
Livingston L J 605 Lauderdale 78382
Livingston Noyes III 629 Sandollar Cr Port Aras
Livingston Stephen D
Lizzano Carlos 310 Griffith Dr 78382
Lizzano Modesto E 13 Riviera Dr 78382
Llanos Tony 2344 Palm Dr Ingleside 78362
Lloyd David 630 Hickory Av 78382
Lloyd Dale 432 Curlew Dr 78382
Lloyd H L 119 Liveoak St 78381
Lloyd Homer & Susan 1601 Bayhouse 78382
Lloyd J & J Portland
Lloyd Kenneth 48 S Charles Loop South 78382
Lloyd Wendell 1222 Hwy 35 S 78382
Loaiza Doris 4100 Wildcat Dr Portland 78374
Loayza Michael 301 Bayshore Dr Ingleside 78382
Lobaugh Robert Cr 303 78387
Lobdell Michael 12763 Cr 1296 78387
Lobert Tom 205 E Linden 78382
Lobner Roy Ingleside
Lobo Builders
Call Rckprt 78381
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Locascio Peggy Pkind
Locascio Tricia & Frank 1201 Mallard 78382
Lock W G 354 Club Oak 78382
Lockard Kelly & Christy
Locke Almee & Stacy
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Locke Maryann 1401 Mesquite St 78382
Lockett William R Jr 1000 N Station Port Aras
Lockhart Albert B 2252 Kirby Rd Aransas Pass 7
Lockhart Esthela 2748 Shady Oak Ln Ingleside 78352
Lockhart Delano 725 Young St 78382
Lockhart Loren 116 Jamin Circle E St Portland 783
Lockhart Molly 1152 Shaver Rd Aransas Pass 783
Lockwood Anne R 1821 Bay Shore Dr 78382
Lockwood Henry 1555 W DeBerry Av Aransas Pa
Lockwood Lloyd 1401 Jims Strakehouse Rd 78382
Loden Richard 1906 W Perchival 78382
Lodes Gregory
Loe George & Terri 258 West Forest Oak Ln 782
Loeb Robert H Jr 1860 Bay Shore Dr 78382
Loeckle John & Judy 1807 Atascosa Dr Port
Loeffler Amanda Pkind
Loeffler Joseph 2766 Shady Oak Ln Ingleside 78352

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2815 Hwy 25 N (Live Oak Plaza) Rckprt
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Lightsey Bobby 441 S Houston St Aransas Pass 78336
Lightsey Melissa 220 S Av A Aransas Pass 78336
Ligon Ben 214 Huaces Dr Portland 78374
Ligon C W 111 San Saba Dr Portland 78374
Lil Bit Os Jersey 6544 N Hwy 35 78382
Lil' Corner Bar 425 N Vineyard Av 78387
Liles Ann Acker 720 Beach Access Rd 1-A Port Aransas 78373
Liles Harold 2131 N Fulton Beach Rd 78382
Lilley R L 1601 Fm 3036 78382
Lilly Chad & Amy Lynn 205 Griffith Dr 78382
Lilly Donita 117 Ivy Ln 78382
Limbaugh Funeral Home
5th @ Whitcat Portland 78374
Limbaugh Ginger 114 Fulton Pl Portland 78374
Limbaugh S 115 N Jamin Circle St Portland 78374
Limited Nan Tre Van 311 Mercer St Port Aransas 78373
Limke Alfred 15612 Cr 1196 78387
Limon Beatrice 307 S Atlantic Aransas Pass 78335
Lincare 239 S Commercial St Aransas Pass 78336
Linchango Artemio & Donna
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Lind Jeanne 210 Oak Bay 78382
Lind Mike 1507 Dallas Portland 78374
Linda Dupnik Personalized

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758-3205
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643-5996
790-5568
364-4755
749-6410
727-9616
727-0636
727-0371
790-9284
643-6564
643-4147
643-9462
749-1536
364-3978
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758-5057
776-5390
727-0224
643-1097
758-3890

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Lindell Norman L 215 S Gulf Port Aransas 78373
Lindeman Gilbert & Wilma 1124 Adeline 78387
Lindeman Nathan 668 Hamilton 78387
Lindeman Scott 303 Hamilton 78387
Lindeman Wilma 401 North Shore Blvd Portland 78374
Linden Oaks Apartments 1201 N Live Oak St 78382
Lindholm Ray 524 S Fulton Beach Rd 78382
Lindholm Raymond & Phoebe
524 S Fulton Beach Rd 78382
Lindhorst T 2222 Point Loma Dr Ingleside 78362
Lindley Andrew 2201 Mundree Rd Aransas Pass 78336
Lindley Billy 241 Denver Portland 78374
Lindley Dan & Charlet 106 Shore Dr Portland 78374
Lindley Deloyce 2321 County Road 1986 Aransas Pass 78336
Lindley E M 131 Benoit Ln Aransas Pass 78336
Lindley Roy S 2524 Arkansas St Ingleside 78362
Lindley Sandra K
Lindley William
Lindner Patrick & Dottie
303 Calahia Ln Port Aras 78373
Lindsey D 125 Livenak St 78382
Lindsey Jerry L 232 Starboard Av 78382
Lindsey Katherine 1907 Fm 3036 78382
Lindsey Merle 223 Griffith Dr 78382
Lindsey Wayne 218 Donnie Dr East
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Liners Henry 2033 N Fulton Beach Rd 78382
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364-0130
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729-2525
775-2226
758-4876
643-2647
643-1767
758-5977
758-3548
776-2905
775-0613
758-4620
749-5606
790-8724
727-0910
790-7934
729-0114
729-2685
749-6440
729-0914
729-4547
729-6744
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Loehr Janet & Roland 2700 Lakeview Dr 78382
Loera Roland 301 W Liberty 78382
Lofgren Jeanie 207 Whispering Woods 78382
Lofland Donald 212 Berlingway Dr Portland 78374
Loffin Robert 111 S Fifth St 78388
Loffin Lester E 603 Taiglewood Ln Ingleside 78352
Loffin Nora 118 S Steel Bay St 78382
Lofton F & K 336 Elm St Portland 78374
Lofton Shirley 401 North Sh Blvd Portland 78374
Logan A
Logan Bunny 502 Racine St 78382
Logan Glen 516 Sandburr Ln Port Aransas 78373
Logan Lloyd L 6144 Heron 78352
Logeman Ted 913 Lewis 78387
Logg Tim & Kristi 1023 Quipine St Portland 78352
Loggains Heather & Christopher
2133 Courage Ln Aransas Pass 78336
Loggins Virginia K 1416 Young St 78382
Logsdon Jennifer 2037 Armstrong Rd Aransas 1
Lohpfefer D P 135 Marion Dr 78382
Loid Alfred 939 Waterman Portland 78374

LIVE OAK INTERIORS

3002 Hwy 35 N Suite D Rckprt 78382 729-3111